



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
SRM Contractors Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **SRM Contractors Limited** ("the Company") for the quarter ended 30 June, 2026, which are included in the accompanying "Statement of unaudited standalone financial results for the quarter ended 30 June, 2026" ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulation 2015").

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



ROHITKC JAIN & CO

CHARTERED ACCOUNTANTS

For M/s Rohit Kc Jain & Co.
Chartered Accountants
FRN No. 020422N

CA Ritesh Wahal
(Partner)
M. No: 0517197
UDIN: 26517197VKSZFF5162
Date: 13.08.2026
Place: New Delhi

SRM CONTRACTORS LIMITED

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED

Regd. Office: SEC 3, NEAR BJP HEAD OFFICE, TRIKUTA NAGAR JAMMU 180012

CIN: L45400JK2008PLC002933

Telefax:0191-2472729. Email:srmcontractors@gmail.com



STATEMENT OF STANDALONE FINANCIALS RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Figures in lakhs)

Particulars		Quarter ended 30 June 2026 (unaudited)	Quarter ended 31st March 2026 (audited)	Quarter ended 30 June 2025 (unaudited)	Year ended 31st March 2026 (audited)
I	Income				
	Revenue from operations (gross)	15,031.54	31,214.86	14,309.34	84,971.17
	Other Income	47.10	338.85	159.28	667.45
	Total Income	15,078.64	31,553.71	14,468.62	85,638.62
II	Expenses				
	Cost of materials consumed	9,267.80	24,048.35	10,148.84	60,847.49
	Direct Expense	1,255.70	1,139.72	1,075.30	5,874.85
	Employee benefits expenses	1,000.28	752.56	788.81	3,688.76
	Finance costs	414.29	428.28	131.12	924.82
	Depreciation and amortisation expenses	1,001.99	531.73	239.40	1,611.55
	Other expenses	226.14	307.96	239.10	1,016.45
	Total Expenses	13,166.18	27,208.60	12,622.57	73,963.94
III	Profit before exceptional and extraordinary item and tax	1,912.46	4,345.12	1,846.05	11,674.69
IV	Exceptional Items				
V	Profit before tax (III-IV)	1,912.46	4,345.12	1,846.05	11,674.69
VI	Tax Expense:				
	(a) Current tax expense	481.33	859.07	369.21	2,703.77
	(b) Deferred tax	-162.67	122.21	170.88	413.00
	(c) Income tax of previous year	-	-	-	-
VII	Profit / (Loss) for the period (V-VI)	1,593.80	3,363.84	1,305.96	8,557.91
VIII	Profit / (Loss) from of Joint ventures	-	-	-	-
IX	Other Comprehensive Income	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
X	Total Comprehensive Income for the period (VII+VIII+IX)	1,593.80	3,363.84	1,305.96	8,557.91
XVII	Earning per equity share				
	(1) Basic	6.95	14.66	5.69	37.31
	(2) Diluted	6.95	14.66	5.69	37.31

For and on behalf of Board of Directors
SRM Contractors Ltd

(Signature)
Puneet Pal Singh

(Managing Director)
DIN: 09740051

PLACE : JAMMU

DATE : 13.08.2026

Notes to the Standalone Un- audited Financial Results:

1. The above standalone un-audited financial results for the quarter ended 30th June, 2026, were reviewed by the Audit Committee at the meeting held on 13th August, 2026 and approved by the Board of Directors and taken on record at the meeting held on 13th August, 2026.
2. The Statutory Auditors have carried out a Limited Review under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the above financial results for the quarter ended 30th June, 2026 and have issued an unmodified opinion on the above results.
3. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended.
4. As per Ind. AS. 108, the Company operates in single segment.
5. Previous periods' figures are regrouped to make them comparable with those of current period, wherever applicable.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SRM CONTRACTORS LIMITED



**PUNEET PAL SINGH
MANAGING DIRECTOR
DIN: 09740051
Place :Jammu**



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
SRM Contractors Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **SRM Contractors Limited** ('the Holding Company') and its Subsidiaries and Joint Venture namely, SP Mangal Murti Enterprises Pvt Ltd, Loran Valley Power Projects Pvt Ltd, Maccaferri Infrastructure Private Limited, SRM-RSB Projects, Sai-SRM Projects, ECI-SRM Projects, SRM-Rajinder Projects and Kapahi-SRM Projects (the Holding Company and its Subsidiaries, Joint Ventures together referred to as 'the Group'), for the quarter ended 30 June 2026 and the consolidated year to date results for the period 1 April 2026 to 30 June 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



ROHITKC JAIN & CO

CHARTERED ACCOUNTANTS

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Our conclusion is not modified in respect of these matters.

The Statement includes the interim financial information of above-mentioned subsidiaries, which have been reviewed/audited by their auditors, whose interim financial information reflects: -

Particulars	Quarter ending 30 th June 2026 (In Lakh)	Year-to-date Period ended 30 th June 2026 (In Lakh)
Total Revenues	Rs.3,447.29	Rs.3,447.29
Net Profit After Tax	Rs.11.84	Rs. 11.84
Total Comprehensive Loss	Rs.11.84	Rs. 11.84

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unaudited/unreviewed interim financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.



ROHITKC JAIN & CO

CHARTERED ACCOUNTANTS

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For M/s Rohit Kc Jain & Co.
Chartered Accountants
FRN No. 020422N

CA Ritesh Wahal
(Partner)
M. No: 0517197
UDIN: 26517197VKSZFF5162
Date: 13.08.2026
Place: New Delhi

SRM CONTRACTORS LIMITED

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED

Regd. Office: SEC 3, NEAR BJP HEAD OFFICE, TRIKUTA NAGAR JAMMU 180012

CIN: L45400JK2008PLC002933

Telefax:0191-2472729, Email:srmcontractors@gmail.com



STATEMENT OF CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Figures in lakhs)

Particulars		Quarter ended 30 June 2026 (unaudited)	Quarter ended 31st March 2026 (audited)	Quarter ended 30 June 2025 (unaudited)	Year ended 31st March 2026 (audited)
I	Income				
	Revenue from operations (gross)	19,626.20	44,574.57	14,239.66	1,02,557.33
	Other Income	92.30	535.89	159.28	874.79
	Total Income	19,718.50	45,110.46	14,398.94	1,03,432.11
II	Expenses				
	Cost of materials consumed	11,899.02	30,460.00	9,520.07	63,898.21
	Direct Expense	2,072.52	4,652.69	1,575.11	10,778.60
	Employee benefits expenses	1,382.22	1,097.02	788.81	4,215.47
	Finance costs	457.06	441.24	131.12	947.15
	Depreciation and amortisation expenses	1,029.05	552.41	248.05	1,654.05
	Other expenses	451.24	926.68	314.63	6,840.10
	Total Expenses	17,291.11	38,130.04	12,577.79	88,333.58
III	Profit before exceptional and extraordinary item and tax	2,427.39	6,980.42	1,821.15	15,098.53
IV	Exceptional Items	-	-	-	-
V	Profit before tax (III-IV)	2,427.39	6,980.42	1,821.15	15,098.53
VI	Tax Expense:				
	(a) Current tax expense	619.63	1,494.31	375.46	3,568.46
	(b) Deferred tax	-163.49	77.65	170.88	429.20
	(c) Income tax of previous year	-	-0.92	-	-0.92
VII	Profit / (Loss) for the period (V-VI)	1,971.25	5,409.38	1,274.81	11,101.80
VIII	Profit / (Loss) from of Joint ventures	-0.65	0.42	-	0.62
IX	Other Comprehensive Income	-	-	-	-
	Items that will not be reclassified to profit or loss				
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
X	Total Comprehensive Income for the period (VII+VIII+IX)	1,970.60	5,409.80	1,274.81	11,102.41
	Earning per equity share				
	(1) Basic	8.59	23.58	5.56	48.39
	(2) Diluted	8.59	23.58	5.56	48.39

For and on behalf of Board of Directors
SRM Contractors Ltd



Puneet Pal Singh
(Managing Director)
DIN: 09740051

PLACE : JAMMU
DATE : 13.08.2026

Notes to the Consolidated Un-audited Financial Results:

1. The above Consolidated un-audited financial results for the quarter ended 30th June, 2026, were reviewed by the Audit Committee at the meeting held on 13th August, 2026 and approved by the Board of Directors and taken on record at the meeting held on 13th August, 2026.
2. The above consolidated results include the result of the following entities: Subsidiary Companies and Joint Venture:
 - a) SP Mangal Murti Enterprises Private Limited (Wholly Owned Subsidiary)
 - b) Loran Valley Power Projects Private Limited (Subsidiary)
 - c) Maccaferri Infrastructure Private Limited (Subsidiary)
 - d) ECI SRM Projects (Subsidiary)
 - e) SRM Rajinder Projects (Subsidiary)
 - f) Kapahi SRM Projects (Subsidiary)
 - g) SRM RSB Projects (Subsidiary)
 - h) SAI SRM Projects (Joint Ventures)
3. The Statutory auditors have carried out a Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the above financial results for the quarter ended 30th June, 2026, and have issued an unmodified opinion on the above results.
4. The financial results of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended.
5. As per Ind. AS. 108, the Company operates in single segment.
6. Previous periods' figures are regrouped to make them comparable with those of current period, wherever applicable.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SRM CONTRACTORS LIMITED



**PUNEET PAL SINGH
MANAGING DIRECTOR**

DIN: 09740051

Place: Jammu